



3015 (02-09-04)

ANNUAL REPORT

OF

Name: ARLINGTON WATER UTILITY

Principal Office: 200 COMMERCIAL STREET
P.O. BOX 207
ARLINGTON, WI 53911

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I SHARON MILLER of
(Person responsible for accounts)

_____, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	01/21/2003
(Signature of person responsible for accounts)	(Date)

ADMINISTRATOR-CLERK-TREASURER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ARLINGTON WATER UTILITY**Utility Address:** 200 COMMERCIAL STREET

P.O. BOX 207

ARLINGTON, WI 53911

When was utility organized? 1/1/1950**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: SHARON L MILLER**Title:** ADMINISTRATOR-CLERK-TREASURER**Office Address:**

200 COMMERCIAL STREET

P.O. BOX 207

ARLINGTON, WI 53911

Telephone: (608) 635 - 2474**Fax Number:** (608) 635 - 8699**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name:**Title:****Office Address:** VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR. DAVID QUALLE**Title:** PRESIDENT**Office Address:**

200 COMMERCIAL STREET

P.O. BOX 207

ARLINGTON, WI 53911

Telephone: (608) 635 - 2474**Fax Number:** (608) 635 - 8699**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name:**Title:**

Office Address: VIRCHOW, KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:****Date of most recent audit report:** 1/21/2003**Period covered by most recent audit:** 2002

Names and titles of utility management including manager or superintendent:

Name: LORIN STAVENESS**Title:** VILLAGE SUPERINTENDENT**Office Address:**

200 COMMERCIAL STREET
P.O. BOX 207
ARLINGTON, WI 53911

Telephone: (608) 635 - 4781**Fax Number:** (608) 635 - 8699**E-mail Address:**

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

GREG FRANK, BOARD MEMBER
JAMES LAATSCH, BOARD MEMBER
DAVID QUALLE, PRESIDENT
TODD RUF, BOARD MEMBER
DON THURSTON, BOARD MEMBER

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?**NO**Date of Ordinance:** 

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	96,738	69,016	1
Operating Expenses:			
Operation and Maintenance Expense (401)	33,093	35,191	2
Depreciation Expense (403)	19,616	16,185	3
Amortization Expense (404)	0	0	4
Taxes (408)	18,959	12,336	5
Total Operating Expenses	71,668	63,712	
Net Operating Income	25,070	5,304	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	25,070	5,304	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	448	1,908	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	448	1,908	
Total Income	25,518	7,212	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	25,518	7,212	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)			14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	8,532	8,532	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	8,532	8,532	
Net Income	16,986	(1,320)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	34,044	35,364	19
Balance Transferred from Income (433)	16,986	(1,320)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	51,030	34,044	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INVESTMENT INCOME	448	4
Total (Acct. 419):	448	
Miscellaneous Nonoperating Income (421):		
NONE		5
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	96,738	0	0	0	96,738	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	96,738	0	0	0	96,738	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,118,245	1,044,731	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	146,976	128,015	2
Net Utility Plant	971,269	916,716	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	32,269	26,455	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	15,834	13,228	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	77,789	30,005	14
Materials and Supplies (150)	170	170	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	126,062	69,858	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,097,331	986,574	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	451,148	451,148	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	51,030	34,044	23
Total Proprietary Capital	502,178	485,192	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	155,127	155,127	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	155,127	155,127	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	993	2,782	28
Payables to Municipality (233)	83,833	68,341	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	17,956	11,410	31
Interest Accrued (237)	19,663	11,131	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	122,445	93,664	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	317,581	252,591	38
Total Liabilities and Other Credits	1,097,331	986,574	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	1,043,245	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	75,000				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	1,118,245	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	146,976	0	0	0	9
Total Accumulated Provision	146,976	0	0	0	
Net Utility Plant	971,269	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	128,015				128,015	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	19,616				19,616	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	370				370	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
Total credits	19,986	0	0	0	19,986	13
Debits during year						14
Book cost of plant retired	1,025				1,025	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	1,025	0	0	0	1,025	19
Balance End of Year	146,976	0	0	0	146,976	20
Composite Depreciation Rate?	No					21
If yes, what is the rate?						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	170	170	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	170	170	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	451,148	1
Changes during year (explain):		2
Balance end of year	451,148	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM MUNICIPALITY	11/10/2001	11/10/2003	5.50%	155,127	1
Total for Account 223				155,127	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	11,410	1
Accruals:		
Charged water department expense	17,956	2
Charged electric department expense		3
Charged sewer department expense	112	4
Other (explain):		
NONE		5
Total Accruals and other credits	18,068	
Taxes paid during year:		
County, state and local taxes	10,407	6
Social Security taxes	1,008	7
PSC Remainder Assessment	107	8
Other (explain):		
NONE		9
Total payments and other debits	11,522	
Balance end of year	17,956	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE FROM MUNICIPALITY	11,131	8,532		19,663	2
Subtotal	11,131	8,532	0	19,663	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE				0	4
Subtotal	0	0	0	0	
Total	11,131	8,532	0	19,663	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	252,591	0	0	0	0	252,591	1
Add credits during year:							
For Services	16,856					16,856	2
For Mains	38,399					38,399	3
Other (specify):							
HYDRANTS	9,735					9,735	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	317,581	0	0	0	0	317,581	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	15,834	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,834	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION AND TAX ROLL	76,588	12
DUE FROM SEWER UTILITY	1,201	13
Total (Acct. 145):	77,789	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO MUNICIPALITY - MOSTLY 4 YEARS OF UNPAID TAX EQUIVALENT	64,109	17
DUE TO SEWER UTILITY - FOR WATER'S PORTION OF UTILITY GARAGE	18,725	18
MISCELLANEOUS	999	19
Total (Acct. 233):	83,833	
Other Deferred Credits (253):		
NONE		20
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	1,006,488	0	0	0	1,006,488	1
Materials and Supplies	170	0	0	0	170	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	137,495	0	0	0	137,495	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	285,086	0	0	0	285,086	6
Other (specify):					0	7
Average Net Rate Base	584,077	0	0	0	584,077	
Net Operating Income	25,070	0	0	0	25,070	8
Net Operating Income as a percent of						
Average Net Rate Base	4.29%	N/A	N/A	N/A	4.29%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	451,148	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	42,537	3
Other (Specify):		4
Total Average Proprietary Capital	493,685	
Net Income		
Net Income	16,986	5
Percent Return on Proprietary Capital	3.44%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

New water rates were approved by the PSCW and adopted by the utility effective for service beginning June 27, 2002.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Arlington Water Utility

We have compiled the accompanying Annual Report to the Public Service Commission of Arlington Water Utility, an enterprise fund of the Village of Arlington as of December 31, 2002 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the Annual Report and, accordingly, do not express an opinion or any other form of assurance on the Report.

The Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Utility and the Public Service Commission of Wisconsin, and is not intended to be, and should not be, used by anyone other than the specified parties.

S/ Virchow, Krause & Co., LLP

Madison, Wisconsin
January 21, 2003

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

email response 3/7/03

I received your letter today on here are the answers.

1. The Village is changing accounting systems and will be co mingling cash so this will not be a problem in the future. I will make that entry for 2003 and hopefully the amount will get paid off in 2003.
2. This account has entries for fuel (gas) that is charged to the water system for the truck(s) used. I have split this out for 2003. The amount charged was \$1340.00.

For your information I am the new Administrator-Finance
Director-Clerk-Treasurer for the Village of Arlington. Sharon Miller
retired in January 2003.

Roxann Brue
Village of Arlington
P.O. Box 207
Arlington, WI 53911-0207
arlingtonvil@core.com
(608) 635-2474
(608) 635-8699 Fax

March 4, 2003

Ms. Sharon L. Miller, Administrator-Clerk-Treasurer
Arlington Water Utility
P.O. Box 207
200 Commercial Street
Arlington, WI 53911-0207

2002 Analytical Review DWCCA-0240-ELE

Dear Ms. Miller:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. An amount is reported in Account 233, Payables to Municipality; page F-18, described as four years of unpaid tax equivalent. Amounts reported in Account 233 should be current. The unpaid tax equivalent from prior years should either be written off to Account 216, Un-appropriated Earned Surplus if it will not be repaid, or reallocated to Account 223, Advances from Municipality, if it will be repaid at some time in the future. Please advise the Commission how this has been handled.
2. On page W-10, 28,887 is reported for kWh used for pumping. On page W-5, \$3,705 is reported for pumping expense for fuel. This calculates to over 12 cents per kWh, just outside our range for the cost of kWh in Wisconsin. Please confirm that you are billed over 12 cents per kWh.

FINANCIAL SECTION FOOTNOTES

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

ELE:dwh:w:\compl\Analytical Reviews\2002 analytical review letters\0240
Arlington.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	95,874	1
Total Sales of Water	95,874	
Other Operating Revenues		
Forfeited Discounts (470)	582	2
Other Water Revenues (474)	282	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	864	
Total Operating Revenues	96,738	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	15,023	5
General Operating Expenses (680-690)	18,070	6
Total Operation and Maintenance Expenses	33,093	
Other Operating Expenses		
Depreciation Expense (403)	19,616	7
Amortization Expense (404)		8
Taxes (408)	18,959	9
Total Other Operating Expenses	38,575	
Total Operating Expenses	71,668	
NET OPERATING INCOME	25,070	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	245	9,948	45,156	4
Commercial	19	947	3,898	5
Industrial	4	478	1,600	6
Total Metered Sales to General Customers (461)	268	11,373	50,654	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		44,364	8
Other Sales to Public Authorities (464)	3	236	856	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	272	11,609	95,874	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	44,364	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	44,364	
Forfeited Discounts (470):		
Customer late payment charges	582	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	582	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	282	7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	282	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	5,274	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	3,705	3
Chemicals (630)	544	4
Supplies and Expenses (640)	291	5
Repairs of Water Plant (650)	5,209	6
Transportation Expenses (660)		7
Total Plant Operation and Maintenance Expenses	15,023	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	7,902	8
Office Supplies and Expenses (681)	1,742	9
Outside Services Employed (682)	5,315	10
Insurance Expense (684)	1,561	11
Employees Pensions and Benefits (686)	1,430	12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)	120	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	18,070	
Total Operation and Maintenance Expenses	33,093	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		17,956	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		112	2
Net property tax equivalent		17,844	
Social Security		1,008	3
PSC Remainder Assessment		107	4
Other (specify): NONE			5
Total tax expense		18,959	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.227600				3
County tax rate	mills		5.112900				4
Local tax rate	mills		8.207700				5
School tax rate	mills		10.903000				6
Voc. school tax rate	mills		1.592800				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.044000				10
Less: state credit	mills		1.447800				11
Net tax rate	mills		24.596200				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.207700				14
Combined School Tax Rate	mills		12.495800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.703500				17
Total Tax Rate	mills		26.044000				18
Ratio of Local and School Tax to Total	dec.		0.794943				19
Total tax net of state credit	mills		24.596200				20
Net Local and School Tax Rate	mills		19.552581				21
Utility Plant, Jan. 1	\$	1,044,731	1,044,731				22
Materials & Supplies	\$	170	170				23
Subtotal	\$	1,044,901	1,044,901				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,044,901	1,044,901				26
Assessment Ratio	dec.		0.878900				27
Assessed Value	\$	918,363	918,363				28
Net Local & School Rate	mills		19.552581				29
Tax Equiv. Computed for Current Year	\$	17,956	17,956				30
Tax Equivalent per 1994 PSC Report	\$	4,781					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	17,956					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	21,054		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	21,054	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	3,447		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	4,390		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	7,837	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,916		23
Total Water Treatment Plant	2,916	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			21,054	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	21,054	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			3,447	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			4,390	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	7,837	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,916	23
Total Water Treatment Plant	0	0	2,916	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	247,137	1,619	26
Transmission and Distribution Mains (343)	479,476	45,510	27
Fire Mains (344)	0		28
Services (345)	71,098	16,856	29
Meters (346)	13,073	819	30
Hydrants (348)	70,580	9,735	31
Other Transmission and Distribution Plant (349)	36,923		32
Total Transmission and Distribution Plant	918,287	74,539	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	16,430		34
Office Furniture and Equipment (372)	50		35
Computer Equipment (372.1)	2,545		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	612		38
Other Tangible Property (390)	0		39
Total General Plant	19,637	0	
Total utility plant in service directly assignable	969,731	74,539	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	969,731	74,539	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			248,756	26
Transmission and Distribution Mains (343)			524,986	27
Fire Mains (344)			0	28
Services (345)			87,954	29
Meters (346)	25		13,867	30
Hydrants (348)	1,000		79,315	31
Other Transmission and Distribution Plant (349)			36,923	32
Total Transmission and Distribution Plant	1,025	0	991,801	
GENERAL PLANT				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			16,430	34
Office Furniture and Equipment (372)			50	35
Computer Equipment (372.1)			2,545	36
Transportation Equipment (373)			0	37
Other General Equipment (379)			612	38
Other Tangible Property (390)			0	39
Total General Plant	0	0	19,637	
Total utility plant in service directly assignable	1,025	0	1,043,245	
Common Utility Plant Allocated to Water Department			0	40
Total utility plant in service	1,025	0	1,043,245	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,372	1,372	1
February			1,236	1,236	2
March			1,388	1,388	3
April			1,331	1,331	4
May			1,539	1,539	5
June			1,473	1,473	6
July			1,531	1,531	7
August			1,421	1,421	8
September			1,352	1,352	9
October			1,234	1,234	10
November			1,190	1,190	11
December			1,325	1,325	12
Total annual pumpage	0	0	16,392	16,392	
Less: Water sold				11,609	13
Volume pumped but not sold				4,783	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				83	16
Volume related to equipment/system malfunction				175	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				258	19
Volume pumped but unaccounted for				4,525	20
Percent of water lost				28%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Water loss was due to main breaks. Breaks have been fixed and future breaks are not anticipated to be this severe.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				141	23
Date of maximum: 5/8/2002					24
Cause of maximum:					25
Water main break.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				30	26
Date of minimum: 10/11/2002					27
Total KWH used for pumping for the year				28,887	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
215 PIERCE	2	449	18	500,000	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2		1
Location	215 PIERCE		2
Purpose	P		3
Destination	R		4
Pump Manufacturer	PIERLESS		5
Year Installed	1984		6
Type	CENTRIFUGAL		7
Actual Capacity (gpm)	335		8
Pump Motor or Standby Engine Mfr	WORTHINGTON		9
Year Installed	1984		10
Type	ELECTRIC		11
Horsepower	350		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22
Year Installed			23
Type			24
Horsepower			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4
			5
Year constructed	1949	1962	6
			7
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	8
			9
Elevation difference in feet (See Headnote 3.)	1	155	10
			11
Total capacity in gallons (actual)	18,700	250,000	
			12
WATER TREATMENT PLANT			
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13
			14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
			16
			17
Filters, type (gravity, pressure, other, none)	OTHER		18
			19
			20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		21
			22
Is a corrosion control chemical used (yes, no)?	N		23
			24
Is water fluoridated (yes, no)?	Y		25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	14,958	20	0	0	14,978	1
P	D	6.000	1,522	0	0	0	1,522	2
M	D	8.000	0	1,973			1,973	3
P	D	8.000	1,507	0	0	0	1,507	4
M	D	10.000	943	0	0	0	943	5
P	D	10.000	1,999	0	0	0	1,999	6
M	D	12.000	74	0	0	0	74	7
P	D	12.000	3,907	0	0	0	3,907	8
Total Within Municipality			24,910	1,993	0	0	26,903	
Total Utility			24,910	1,993	0	0	26,903	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	199	0	0	0	199	22	1
M	1.000	41	30	0	0	71		2
Total Utility		240	30	0	0	270	22	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	254	12	1	0	265	27	1
1.000	2	0	0	0	2	1	2
Total:	256	12	1	0	267	28	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	235	16	4	1	0	9	265	1
1.000	0	1	0	1	0	0	2	2
Total:	235	17	4	2	0	9	267	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	47	5	2		50	2
Total Fire Hydrants	47	5	2	0	50	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	38
Number of distribution system valves end of year:	64
Number of distribution valves operated during year:	38

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account 688 - Regulatory Commission Expenses - Prior year expenses were for costs associated with the water rate study.

Water Mains (Page W-15)

Additions were financed by developers and utility earnings.

Water Services (Page W-16)

Additions were financed by developers.

Hydrants and Distribution System Valves (Page W-18)

Additions were financed by developers.
